

Taxation statistics 2009–10

Table 7: Cost of compliance

Cost of compliance index - trend over time, 2001-02 to 2009-10 income years^{1,2}

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* The statistics reported in this table do not necessarily align exactly with statistics in the Cost of compliance chapter tables, due to system issues.

* In order to meet privacy regulations, the following measures have been applied.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of cost of compliance statistics' section in the 'Cost of compliance' chapter of *Taxation statistics 2009–10*. The statistics for the earlier income years are as at 31 October of each year, for example 2008–09 income year, 2009 returns processed by 31 October 2010.

2 An index below 100 indicates a decrease in the cost of compliance and vice versa. The average time taken to complete a return form is used as a measure of the cost of compliance here. The index is a ratio between the average time taken in that year and in the base year of 2002. In calculating the average time taken to complete a form, extreme outlier values have been removed. Only those forms with completed time-box have been used in the calculation.

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Income Year	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Individuals tax returns (Business & professional items schedule)	100	98	97	95	94	92	91	90	86
Business activity statements	100	96	94	93	92	91	90	89	89
Company tax returns	100	92	92	87	87	86	89	85	85
Partnership tax returns	100	105	104	100	97	99	96	99	99
Trust tax returns	100	95	91	83	86	87	81	81	81
Fund tax returns	100	116	93	101	132	121	148	124	116
Fringe benefits tax returns	100	103	103	98	102	102	102	99	97